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LS-1906

OGC Has Reviewed

Acting Chief, Administrative Staff, OGC

13 November 1952

Office of the General Counsel

Refund of Duty on Automobile

REFERENCE: Your Memorandum of 15 October 1952

This confirms verbal reply already given.

1. Provided there are no security considerations against it, we can see no objection to a letter from the Personnel Director to the Secretary of the Treasury stating that your [redacted] was at the date of the importation of the automobile in question, in the service of the United States and was returning to this country pursuant to orders. We would consider it advisable to refrain in such letter from any expression of opinion as to the merits of [redacted] claim for refund of duty. This depends on facts (the wording of documents such as the "entry" and "declaration of consignee" for instance) which are not in the Agency's possession.

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2. The statute under which a Government employee's personal effects may be imported without payment of any duty is Title 50 App. U.S.C.A. § 801, 56 Stat 461. This reads:

"Personal and household effects of any person in the service of the United States or of his family....may be brought into the United States....pursuant to Government orders or instructions without the payment of any duty or tax imposed upon, or by reason of importation."

3. The Act creating this exemption states further (§802) that it "shall have no force or effect on or after the day following the proclamation of peace by the President."

4. Public Law 450, 82nd Congress extends the effect of the Act "until six months after the termination of the national emergency proclaimed by the President on December 16, 1950 (Proc. 2911, 3 C.F.R., 1950 Supp., p. 71) or until such earlier date....as may be provided by Congress....or by the President....but in no event beyond April 1, 1953...."

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